

SENATOR SCHMIT: I'd like to ask Senator Lynch a question then. Senator Lynch, having supported your bill in the past, because, as has been indicated by a number of legislators this morning that it makes some degree of sense, how do you view the precedent-setting aspect of this override relative to the issue that has been raised regarding the point of sale?

SENATOR LYNCH: Senator Schmit, as far as I'm concerned, I think there is total confusion at the present time. In fact, a precedent such as this could work in the best interests of those people in industry in Nebraska, in my opinion. I don't think we have, by doing this, should be concerned with an overriding fear of a precedent. So far the examples used are things that people suspect may be a problem, but I don't really think are. Can I take just a minute more?

SENATOR SCHMIT: Yes.

SENATOR LYNCH: You know, for example, if you're a farmer in Council Bluffs, Iowa, and you come to Omaha to buy a piece of equipment, or, make sure you understand this, you're a farmer, one of the few in Douglas County, and you buy a piece of equipment in Omaha, but the land that you're farming is in Council Bluffs, Iowa, in Pottawattamie County, if you come over from Council Bluffs with your rig and pick up that tractor, or if you're a farmer from Douglas County and you take your tractor and rig and go to pick up that piece of equipment, farm equipment and tractor, you pay the tax because you pick it up on the site. But in either case, if you farm in Iowa, or if you farm in Nebraska and you have that piece of equipment delivered to Pottawattamie County, you don't pay a tax. It's an interesting conflict, isn't it. A farmer doing business in Iowa, a farmer doing business in Nebraska, you know the tax is avoided. I think there are a number of examples we could use that could draw concerns about this rather innocuous circumstance as it applies to florists and living flowers and arrangements that shouldn't be confused with some of those other issues. True, there are some comparisons. But what this override would do, I think, would draw attention to the issue, and, in fact, maybe within the Department of Revenue, enough attention so that we could develop policy as we determine how we collect and who pays a sales tax, how that's accomplished. Please remember everybody, that this is not an attempt to avoid a tax at all, simply to identify, in a fair and equitable way,